



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 103]

CHENNAI, TUESDAY, MARCH 4, 2025  
Maasi 20, Kurothi, Thiruvalluvar Aandu-2056

## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O.Ms.No. 58, Commercial Taxes and Registration (B1), 4th March 2025,  
மாசி 20, குரோதி, திருவள்ளுவர் ஆண்டு-2056.]

#### No. SRO A-2(b)/2025.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), read with sub-rule (1) of rule 1 of the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2024 (hereinafter referred to as rules), issued *vide* Commercial Taxes and Registration Department Notification No. SRO A-18(a)/2024 published at Part-III— Section 1(a) of the *Tamil Nadu Government Gazette*, Extraordinary, dated 30th September, 2024, the Governor of Tamil Nadu hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely:-

TABLE

S.No.	Rules	Date
(1)	(2)	(3)
1.	3,25,28 and 33	Shall be deemed to have been come into force with effect from 11.02.2025
2.	Rules 9,38 and clause(ii) of rule 39	1st day of April,2025.

KUMAR JAYANT,  
Additional Chief Secretary to Government.